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SENATE BILL 280

**43RD LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 1998**

INTRODUCED BY

MANNY M ARAGON

AN ACT

RELATING TO TAXATION; EXEMPT TAX STATUS OF LAND HELD IN TRUST  
PURSUANT TO PUBLIC LAW 95-232; DECLARING AN EMERGENCY.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. TAX STATUS OF LAND HELD IN TRUST BY THE  
FEDERAL GOVERNMENT PURSUANT TO PUBLIC LAW 95-232. --

A. The land held by the United States in trust  
jointly for the pueblo of Acoma, the pueblo of Cochiti, the  
pueblo of Isleta, the pueblo of Jemez, the pueblo of Laguna,  
the pueblo of Nambe, the pueblo of Picuris, the pueblo of  
Pojoaque, the pueblo of Sandia, the pueblo of San Felipe, the  
pueblo of San Ildefonso, the pueblo of San Juan, the pueblo of  
Santa Ana, the pueblo of Santa Clara, the pueblo of Santo  
Domingo, the pueblo of Taos, the pueblo of Tesuque, the pueblo  
of Zia and the pueblo of Zuni pursuant to the act of February

Underscored material = new  
[bracketed material] = delete

1 17, 1978, Public Law 95-232, consisting of approximately  
2 eleven acres lying within section 7, township 10 north, range  
3 3 east of the New Mexico principal meridian within the city of  
4 Albuquerque, county of Bernalillo and known as the Indian  
5 pueblo cultural center property shall enjoy the same tax-  
6 exempt status as other tribal trust lands for so long as the  
7 land continues to be held in trust for the pueblos by the  
8 United States.

9 B. Exempt from all taxation by the state or its  
10 political subdivisions is the property, activity and revenue  
11 of any or all of the nineteen pueblos, business enterprises  
12 owned by any or all of the nineteen pueblos, members of any of  
13 the nineteen pueblos and enterprises owned by members of any  
14 of the nineteen pueblos to the full extent that the otherwise  
15 taxable property, activity or revenue is deemed to be located  
16 for tax purposes on the Indian pueblo cultural center property  
17 pursuant to the tax laws of the state.

18 C. Nothing in this section shall be construed as  
19 expanding, diminishing or otherwise altering any jurisdiction  
20 the courts of this state may now have or may lawfully acquire  
21 over civil causes of action or criminal violations that may  
22 arise on the Indian pueblo cultural center property.

23 Section 2. EMERGENCY.--It is necessary for the public  
24 peace, health and safety that this act take effect immediately.

1 FORTY-THIRD LEGISLATURE  
2 SECOND SESSION, 1998  
3  
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6 February 4, 1998  
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8 Mr. President:  
9

10 Your COMMITTEES' COMMITTEE, to whom has been referred  
11

12 SENATE BILL 280  
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14 has had it under consideration and finds same to be GERMANE, in  
15 accordance with constitutional provisions, and thence referred to the  
16 WAYS & MEANS COMMITTEE.  
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18  
19 Respectfully submitted,  
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Manny M. Aragon, Chairman

Underscored material = new  
~~[bracketed material]~~ = delete

Adopted \_\_\_\_\_ Not Adopted \_\_\_\_\_

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(Chief Clerk)

(Chief Clerk)

Date \_\_\_\_\_

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